

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 31<sup>st</sup> December, 2018**

**No. 715**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 72/2018–State Tax**

**Dated: 31<sup>st</sup> December, 2018**

**NOTIFICATION**

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 44/2018- State Tax, dated the 10<sup>th</sup> September, 2018, namely:–

In the said notification, in the first paragraph, in the first proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31<sup>st</sup> day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31<sup>st</sup> day of March, 2019” shall be respectively substituted.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**